

ORIGINAL

AO 91 (Rev. 11/82)

CRIMINAL COMPLAINT

UNITED STATES DISTRICT COURT		CENTRAL DISTRICT OF CALIFORNIA	
UNITED STATES OF AMERICA v. THADDEUS JULIAN CULPEPPER		DOCKET NO. <i>CR 18-MJ-2589</i>	FILED CLERK, U.S. DISTRICT COURT SEP 27 2018 COURT CLERK'S OFFICE CENTRAL DISTRICT OF CALIFORNIA BY DEPUTY
Complaint for violation of Title 18, United States Code, Section 1344(2)			
NAME OF MAGISTRATE JUDGE THE HONORABLE FREDERICK F. MUMM		UNITED STATES MAGISTRATE JUDGE	LOCATION Los Angeles, California
DATE OF OFFENSE August 21, 2017	PLACE OF OFFENSE Los Angeles County	ADDRESS OF ACCUSED (IF KNOWN)	
COMPLAINANT'S STATEMENT OF FACTS CONSTITUTING THE OFFENSE OR VIOLATION: [18 U.S.C. § 1344(2)]			
<p>On or about August 21, 2017, in Los Angeles County, within the Central District of California, defendant THADDEUS JULIAN CULPEPPER ("CULPEPPER"), knowingly and with the intent to defraud, devised, executed, and attempted to execute a scheme to obtain money, funds, credits, assets, and other property in the custody and control of Wells Fargo by means of material false and fraudulent pretenses, representations, and promises, and the concealment of material facts, namely, by depositing U.S. Treasury check number 403805205788 made payable to T.G. and M.K.G. in the amount of \$1,003,814, into his Wells Fargo bank account.</p>			
BASIS OF COMPLAINANT'S CHARGE AGAINST THE ACCUSED: (See attached affidavit which is incorporated as part of this Complaint)			
MATERIAL WITNESSES IN RELATION TO THIS CHARGE: N/A			
Being duly sworn, I declare that the foregoing is true and correct to the best of my knowledge.	<p>SIGNATURE OF COMPLAINANT <i>Ronald Barnes</i></p> <p>OFFICIAL TITLE Special Agent – TIGTA</p>		
Sworn to before me and subscribed in my presence,			
SIGNATURE OF MAGISTRATE JUDGE ⁽¹⁾ <i>Fred F. Mumm</i>	DATE September 27, 2018		

⁽¹⁾ See Federal Rules of Criminal Procedure 3 and 54

AFFIDAVIT

I, Ronald Barnes, being duly sworn, declare and state as follows:

I. PURPOSE OF THIS AFFIDAVIT

1. This affidavit is made in support of a criminal complaint against and arrest warrant for THADDEUS J. CULPEPPER ("CULPEPPER") for a violation of Title 18, United States Code, Section 1344(2) (Bank Fraud).

2. The facts set forth in this affidavit are based upon my personal observations, my training and experience, and information obtained from various law enforcement personnel. This affidavit is intended to show merely that there is sufficient probable cause for the requested complaint and arrest warrant, and does not purport to set forth all of my knowledge of or investigation into this matter. Unless specifically indicated otherwise, all conversations and statements described in this affidavit are related in substance and in part only.

II. BACKGROUND FOR SPECIAL AGENT RONALD BARNES

3. I am a Special Agent with the Treasury Inspector General for Tax Administration ("TIGTA") in Los Angeles, California. I have been so employed since September 2012. I have personally investigated and assisted in a number of investigations involving violations of federal statutes contained in Title 18 and Title 26 of the United States Code. I have successfully completed the Criminal Investigator Training Program and the TIGTA Special Agent Basic Training Program at

the Federal Law Enforcement Training Center located in Glynnco, Georgia.

4. The facts set forth in this affidavit are based on my personal observations, my training and experience, and information obtained from various law enforcement officers. While with TIGTA, I have conducted a number of investigations into crimes involving the misuse of U.S. Treasury checks, including the forgery, altering, stealing, and unauthorized deposit of U.S. Treasury checks, and conspiracies to commit such crimes. I have consulted with other agents and local law enforcement officers on embezzlement and fraud schemes and have thereby become familiar with the methods and practices of those who participate in such schemes.

III. TARGET

5. On or about February 26, 2018, I reviewed The State Bar of California website (www.calbar.org) and searched for CULPEPPER, who I understood to be a licensed attorney practicing in California. I located CULPEPPER's attorney profile. I learned the following information:

a. "THADDEUS JULIAN CULPEPPER" (California Bar Number 220194) was admitted to the State Bar of California on June 16, 2002 and is located in Los Angeles and appears, based on internet research, to be a solo practitioner.

b. According to The State Bar of California website, CULPEPPER's law license was previously suspended for various allegations of misconduct. Those allegations included receiving settlement funds of \$163,074.62 on behalf of a client that

CULPEPPER was not entitled to receive, depositing the funds into his bank account, and withdrawing a portion of the funds.

c. As of the date of this affidavit, CULPEPPER's status on The State Bar of California website is listed as "Active."

IV. SUMMARY OF PROBABLE CAUSE

6. Between April 2015 and August 2017, CULPEPPER opened three different lawyer trust accounts at three different banks into which he deposited 21 Internal Revenue Service ("IRS") tax refund checks (issued as U.S. Treasury checks). All 21 Treasury checks were issued to different taxpayers (none of which were CULPEPPER) at addresses in California between September 29, 2014 and April 7, 2017, and totaled approximately \$1,312,272.21. To date, 17 of the 21 checks have been reported stolen and/or determined to be forged. In a phone interview with a bank representative about one check for over \$1 million, CULPEPPER claimed that the listed payees were his clients who had endorsed the check to him. The listed payees, however, have confirmed they never received their tax refund check, and that they do not know CULPEPPER. To date, five payees have confirmed they do not know CULPEPPER and did not endorse the Treasury checks that CULPEPPER deposited in their names.

V. STATEMENT OF PROBABLE CAUSE

A. Background on Altered, Forged, and Counterfeit U.S. Treasury Checks

7. Based on my review of investigative reports and other documents, conversations with other law enforcement agents, my

training and experience, and my own investigation, I am aware of the following:

a. The Bureau of the Fiscal Service ("BFS") in the U.S. Department of the Treasury is responsible for managing the federal government's financial operations. BFS monitors Treasury check activity in order to prevent payment of altered, forged, and counterfeit checks. BFS provides information concerning altered, forged, and counterfeit checks to federal, state, and local law enforcement agencies, including TIGTA. BFS has access to the Treasury Check Information System ("TCIS"), the database containing Treasury check payment information, including negotiated check images.

b. When a bank accepts a Treasury check, the check is remitted to the Federal Reserve Bank for payment. If the Treasury check has been canceled or is identified prior to payment as an altered, forged, or counterfeit check, the check is "returned unpaid." Otherwise, the Federal Reserve remits the funds to the bank. Often BFS will only subsequently identify a check as fraudulent. In those cases, BFS reclaims the funds previously issued to the presenting financial institution and works to help victims obtain replacement checks (by processing Form 1133, Claim Against the United States for the Proceeds of a Government Check).

c. Altered Treasury Checks: An individual may obtain and alter a U.S. Treasury check so that he or she can negotiate the check using his or her own identification or a stolen or fabricated identification. Altered checks appear to

be legitimate U.S. Treasury checks; however, data on the checks, such as the payee line, the Magnetic Ink Character Recognition ("MICR") line, or the dollar amounts, have been altered. Altered checks include information on the check itself that does not match the genuine payee data (for example, name, address, or amount). The TIGTA Strategic Data Services Division ("SDS") identifies checks as altered when the payee data on the negotiated U.S. Treasury check image does not match the original TCIS payee data.

d. Forged Treasury Checks: Alternatively, an individual may negotiate a U.S. Treasury check by forging the payee's signature but without altering the check. Unaltered checks that are not negotiated by the proper recipient are often identified when the true recipient files a claim form with BFS (Form 1133) to report that he or she did not receive or endorse the check. SDS identifies a check as unaltered but paid over a forged endorsement if BFS determines that a check was negotiated by someone other than the intended recipient. SDS identifies a check as bearing a forged signature if, after BFS reviews the Form 1133 and the check image, BFS accepts a victim's claim of non-receipt (also via Form 1133) and issues a replacement check.

e. Counterfeit Treasury Checks: SDS identifies a check as counterfeit when any non-U.S. Treasury check is negotiated bearing the U.S. Treasury routing number.

B. Background on Attorney Client Trust Accounts

8. On or about February 23, 2018, I reviewed The State Bar of California website. From the website and from my

communications with the United States Attorney's Office, I have learned the following information regarding client trust accounts:

a. Attorneys often handle their clients' money (settlement checks, for example) or advance payments for court costs or other expenses. California Rule of Professional Conduct 4-100 requires attorneys to deposit funds received or held for the benefit of clients in a trust account separate from the attorney's own funds.

b. Client funds that involve a large sum or that will be held for a long time must be deposited in an individual account, designated as a Client Trust Account. The interest earned on such accounts is paid to the client.

c. Client funds that are too small or held too briefly to be capable of earning income for the client in excess of the costs of securing such income, including staff time and expenses to segregate those amounts, must be pooled in a single account with similar funds of other clients, known as an Interest on Lawyers' Trust Account ("IOLTA") account. The interest or dividends on such accounts are paid to the State Bar.

C. Investigation Into \$1 Million Treasury Check Deposited into CULPEPPER's Wells Fargo Trust Account

9. Based on my search of CULPEPPER's information on law enforcement databases, I am aware of CULPEPPER's social security number, date of birth, and U.S. passport number. I am also familiar with various addresses and phone numbers associated

with CULPEPPER based on my review of law enforcement databases and public sources, such as CULPEPPER's profile on The State Bar of California website.

10. On or about January 18, 2018, I reviewed Department of Motor Vehicles ("DMV") records for CULPEPPER, including a photograph of CULPEPPER. I have also researched CULPEPPER on social media and the Internet, and have reviewed additional photographs and videos of CULPEPPER. Based on my review of these records, I am familiar with CULPEPPER's appearance.

11. On or about January 31, 2018, I reviewed account opening documents from Wells Fargo¹ and learned the following information:

a. On or about September 10, 2016, a basic business checking account, account number 6370969559, was opened at Wells Fargo (the "Wells Fargo Account"). The Wells Fargo Account was in the name of "THADDEUS J. CULPEPPER, OBA Thaddeus J. Culpepper CA IOLTA [Interest on Lawyers Trust Account]." According to the account opening form, CULPEPPER was the sole signer on the account.

b. Based on my training and experience, and conversations with Wells Fargo personnel, I know that when opening a bank account, a person must provide personal identifying information and at least one form of photo ID. Wells Fargo employees are required to compare the picture on the photo ID with the customer seeking to open the account.

¹ Based on my conversations with Wells Fargo personnel, I know that Wells Fargo is a financial institution that is federally insured.

According to Wells Fargo account opening records, the bank had CULPEPPER's true social security number, his true date of birth, and his U.S. passport number on file. The bank also had mobile phone number (626) 786-2779 on file for CULPEPPER. The address Wells Fargo had on file matches the address listed on CULPEPPER's DMV records. The business phone number provided for the Wells Fargo Account is the same phone number listed on The California State Bar website for CULPEPPER.

c. Included in the Wells Fargo account opening forms was a copy of CULPEPPER's California bar license card.

12. On or about January 30, 2018, I reviewed Wells Fargo records and learned the following information:

a. The balance of the Wells Fargo Account at the beginning of the day on August 1, 2017, was \$6.

b. On August 21, 2017, Treasury check number 403805205788 made payable to T.G. and M.K.G. in the amount of \$1,003,814, was deposited at the Wells Fargo branch at 350 W. Colorado Boulevard, Pasadena, California 91105.

c. On August 22, 2017, an online transfer was made from the Wells Fargo Account to account "Culpepper T Checking xxxxxxx8674" in the amount of \$100.

d. On August 23, 2017, the majority of the Treasury check funds were depleted from the Wells Fargo Account by two outgoing wire transfers, totaling \$1,000,000. The wire details were as follows:

i. \$425,000.00 to "Christian Taylor," account number 42018865164, at Citibank.

ii. \$575,000.00 to "Myia Morgan," account number 198523232, at J.P. Morgan Chase Bank.

e. On August 23, 2017, an online transfer was made from the Wells Fargo Account to account "Culpepper T Checking xxxxxx8674" in the amount of \$600.

13. SDS conducted an analysis of the T.G. and M.K.G. Treasury check deposited into the Wells Fargo Account. Based on my review of an SDS report dated January 19, 2018, I know that TCIS data verified that the check was an IRS tax refund checks and was not altered.

14. On January 31, 2018, I received an e-mail from Cecilia Lopez, an Investigator with Wells Fargo External Fraud Investigations. I learned the following information from this e-mail and from further conversations with Lopez:

a. On September 1, 2017, Lopez contacted CULPEPPER at the mobile number the bank had on file for the Wells Fargo Account. During the phone conversation, CULPEPPER stated that he represented T.G. and M.K.G. in a litigation and that the Treasury check was for his services. CULPEPPER stated that T.G. and M.K.G. told him to invest the remainder of the funds for the couple. CULPEPPER stated that T.G. and M.K.G. visited him at his office, endorsed the Treasury check, and gave it to him. CULPEPPER stated that he took copies of the couple's identifications at the time the check was presented to him. CULPEPPER stated that he would provide documentation to prove that he represented the couple.

b. Wells Fargo's Financial Crimes Investigation unit subsequently contacted CULPEPPER regarding the deposit and wire transfers. CULPEPPER stated that he represented T.G. and M.K.G. in a litigation, and that the funds were wired per T.G.'s and M.K.G.'s request. CULPEPPER stated that he had documents and would provide them to Wells Fargo.

c. According to Lopez, as of September 26, 2018, CULPEPPER had not provided any documentation to substantiate his claims.

15. The January 31, 2018 e-mail from Lopez attached surveillance still shots from the Wells Fargo branch showing the deposit of the Treasury check on August 21, 2017. I have subsequently reviewed surveillance footage of the transaction provided by Wells Fargo. Based on my review of the surveillance footage and still shots, and a comparison to CULPEPPER's DMV photograph and other publicly available photographs of CULPEPPER, I believe that CULPEPPER personally deposited the Treasury check into his Wells Fargo Account on August 21, 2017.

16. On or about January 26, 2018, I obtained additional information from TIGTA Special Agent Angela Druen regarding U.S. Treasury checks issued to T.G. and M.K.G. The information revealed the following:

a. Treasury check number 403805205787 was issued on April 7, 2017, in the amount of \$1,064,964.00, to T.G. and M.K.G. for their 2013 tax refund.²

b. Treasury check number 403805205788 was issued on April 7, 2017, in the amount of \$1,003,814.00, to T.G. and M.K.G. for their 2014 tax refund. This was the check deposited into CULPEPPER's Wells Fargo Account.

17. On or about February 13, 2018, I interviewed T.G. and M.K.G. in person at their residence. They both stated that they did not know CULPEPPER and did not authorize him to deposit any checks bearing their names. They reviewed the \$1,003,814.00 Treasury check with their names on it, which was deposited into CULPEPPER's Wells Fargo Account. After review, T.G. and M.K.G. stated that the signatures on the back of the Treasury check were not their signatures and must have been forged. T.G. and M.K.G. stated that they never received their 2013 and 2014 tax refund checks in the mail.

² In August 2018, I received additional information from TIGTA investigators. Records show that this check was negotiated on March 5, 2018. I have reviewed two photographs showing the persons attempting to negotiate this check. Based on my familiarity with CULPEPPER's appearance, I believe the persons attempting to negotiate this check were not CULPEPPER. At this time, I am still investigating the circumstances surrounding the negotiation of Treasury check number 403805205787.

D. Analysis of 20 Additional U.S. Treasury Checks Deposited into CULPEPPER's Trust Accounts

1. Four Deposits into CULPEPPER's Chase Bank Account

18. Based on my review of a TIGTA report dated January 19, 2018, my conversations with TIGTA Special Agent Angela Druen, and my review of Chase Bank records, I learned the following:

a. On or about April 14, 2015, a business checking account, account number 708191080 (the "Chase Account"), was opened at a Chase Bank branch located at 410 W. Main Street, Suite 330, Alhambra, California. The Chase Account was in the name of "THADDEUS J. CULPEPPER, Client Trust Account."

According to bank records, CULPEPPER was the sole signer on the account.

b. Based on my conversations with Chase Bank personnel, I understand that customers seeking to open a bank account must provide at least one form of photo ID, and that Chase Bank employees are trained to compare the ID to the customer and only open the account if the customer is on the ID. According to Chase Bank records, the bank had CULPEPPER's true social security number, date of birth, and U.S. passport number on file. The bank had mobile phone number (626) 786-2779 on file for CULPEPPER (the same mobile phone number on file with Wells Fargo), and "thaddeusfse@gmail.com" as the e-mail address on file.

c. According to bank records, on April 14, 2015, the same day the Chase Account was opened, four Treasury checks, totaling \$271,787.33, were deposited over the counter into the

Chase Account at the same branch where the account was opened in Alhambra, California. According to Chase Bank records and my review of TCIS data for the checks, the details of the four U.S. Treasury checks are as follows:

i. Check number 403434266401 made payable to R.M.G. and N.A.G. in the amount of \$12,966 issued on 10/10/2014;

ii. Check number 403434266416 made payable to M.W.G. in the amount of \$15,000 issued on 10/10/2014;

iii. Check number 403434266429 made payable to K.M.J. in the amount of \$44,756.33 issued on 10/10/2014; and

iv. Check number 403434042668 made payable to J.C.B. and M.B.B. in the amount of \$199,065.00 issued on 09/29/2014.

d. According to my review of Chase Bank records, I know that Chase Bank restricted the Chase Account for a deposit review because the payees on the checks were not associated to the new account. Chase Bank contacted CULPEPPER and asked that he and the payees go into the branch office to confirm the checks as valid. When CULPEPPER failed to provide any further information, Chase Bank restricted the account and held the funds. Chase Bank then closed the Chase Account on April 27, 2015. Chase Bank subsequently received reclaim notices from the United States Treasury for the check ending in -429 in the amount of \$44,756.33 and for the check ending in -401 in the amount of \$12,966. The reclaim notices stated that the checks contained forged endorsements.

19. SDS conducted an analysis of the four Treasury checks deposited into the Chase Account, and prepared a report dated January 19, 2018. Based on my review of this report, I know that TCIS data verified that the four checks were IRS tax refund checks and were not altered.

20. Based on my review of an SDS report, I know that TCIS data confirmed that two of the four checks (-429 and -401) were reported by the intended recipients as lost or stolen prior to the checks being deposited to CULPEPPER's Chase Account. As a result, the intended recipients received replacement checks. The other two checks (-416 and -668) did not have any claim activity initiated.

21. J.C.B. and M.B.B. were the payees of check number -668 deposited into the Chase Account. On May 3, 2018, I interviewed J.C.B. was in West Hollywood, California. J.C.B. stated he and M.B.B. do not know CULPEPPER and did not authorize CULPEPPER to deposit their 2013 tax refund into CULPEPPER's Chase Account. J.C.B. reviewed the endorsements on the back of U.S. Treasury Check number -668 deposited into CULPEPPER's Chase Account. J.C.B. stated the endorsements on the back of U.S. Treasury Check number -668 did not match J.C.B.'s or M.B.B.'s signatures.

22. As of the date of this affidavit, I have not yet been able to contact M.W.G., the payee of check number -416 deposited into the Chase Account.

2. Sixteen Deposits into CULPEPPER's Citibank Account

23. Based on my review of a TIGTA report dated January 19, 2018, my conversations with TIGTA Special Agent Angela Druen, and my review of Citibank records, I learned the following:

a. On or about October 1, 2015, a business account, account number 202270898, was opened at Citibank (the "Citibank Account"). The Citibank Account was in the name of "THADDEUS J. CULPEPPER, OBA Culpepper Law Groupe, Attorney Trust." According to Citibank records, CULPEPPER was the sole signer on the account.

b. Based on my conversations with Citibank personnel, I understand that customers seeking to open a bank account must provide at least one form of photo ID, and that Citibank employees are trained to compare the ID to the customer and only open the account if the customer is on the ID. According to Citibank records, the bank had CULPEPPER's true social security number and date of birth on file. The bank also had mobile phone number (626) 786-2779 on file for CULPEPPER, and "thaddeusfse@gmail.com" as the e-mail address on file, which were the same mobile number and e-mail address on file for the Wells Fargo Account and the Chase Bank Account.

c. Citibank bank records show that 16 Treasury checks were deposited into the Citibank Account between October 8, 2015 and November 23, 2015, totaling \$36,670.88. According to Citibank records and my review of TCIS data for the

respective checks, the details of the 16 Treasury checks are as follows:

i. Check made payable to J.H.L and M.L. in the amount of \$6,092 issued on 02/06/2015;

ii. Check made payable to A.M.R. in the amount of \$4,305 issued on 02/23/2015;

iii. Check made payable to R.Z. in the amount of \$1,132 issued on 02/25/2015;

iv. Check made payable to L.L. in the amount of \$484 issued on 03/02/2015;

v. Check made payable to J.R. in the amount of \$1,183 issued on 03/04/2015;

vi. Check made payable to N.C. in the amount of \$1,026.40 issued on 03/06/2015;

vii. Check made payable to M.R.N. in the amount of \$1,682 issued on 03/25/2015;

viii. Check made payable to L.R. in the amount of \$1,363.50 issued on 03/27/2015;

ix. Check made payable to L.D. in the amount of \$1,025 issued on 03/27/2015;

x. Check made payable to J.Z.R. in the amount of \$1,043 issued on 03/27/2015;

xi. Check made payable to M.H. in the amount of \$1,152.98 issued on 03/27/2015;

xii. Check made payable to I.A. in the amount of \$1,165 issued on 03/27/2015;

xiii. Check made payable to A.S. in the amount of \$1,000 issued on 04/15/2015;

xiv. Check made payable to G.B.P. in the amount of \$3,429 issued on 04/16/2015;

xv. Check made payable to D.L. in the amount of \$3,930 issued on 04/30/2015;

xvi. Check made payable to B.M.R. in the amount of \$6,658 issued on 05/22/2015.

d. According to my review of Citibank records, I understand that checks were written from the Citibank Account, including three checks payable to "Ashrf Aly"³ and one check payable to "Phil Musharbash." The checks to Aly and Musharbash totaled \$34,343.00, and depleted the majority of the funds in the Citibank Account.

24. SDS conducted an analysis of the 16 Treasury checks deposited into the Citibank Account. Based on my review of an SDS report dated January 19, 2018, I know that TCIS data verified that the 16 checks were IRS tax refund checks and were not altered.

25. Also based on my review of the January 19, 2018 SDS report, I know that TCIS data confirmed that 12 of the 16 Treasury checks were reported by the intended recipients as lost

³ A public records check revealed that Ashrf Mohammed Aly is currently a federal inmate, Reg. No. 74664-112, in case number 17-CR-142-DSF. Aly is facing wire fraud charges in this District. His sentencing hearing is currently scheduled for October 22, 2018. According to a review of ECF, Aly is represented by Melissa A. Weinberger of Touchton and Weinberger on this matter. There is no reference to CULPEPPER as Aly's attorney in this matter.

or stolen prior to the checks being deposited into CULPEPPER's Citibank Account. As a result, the intended recipients received replacement checks. BFS processed two claims related to the checks deposited into CULPEPPER's Citibank Account after the deposits. BFS determined that the checks had been paid over a forged endorsement. Those determinations resulted in replacement checks being issued to the taxpayers. The remaining two checks did not have any claim activity initiated.⁴

E. The Role of Mail Theft in CULPEPPER's Treasury Check Scheme

26. Based on my training and experience, I know that paper U.S. Treasury checks are sent by U.S. Mail. Checks issued on the same date are usually mailed on or about the same date.

27. The two Treasury checks issued to T.G. and M.K.G. on April 7, 2017, were likely sent by U.S. Mail at the same time, since they were sequential checks issued on the same date.

28. Three of the four checks deposited into CULPEPPER's Chase Bank Account were also issued on the same date. Many of the checks deposited into CULPEPPER's Citibank Account were also issued on the same date or near the same dates. For example, five of the sixteen Treasury checks deposited into the Citibank Account were issued on March 27, 2015.

29. Based on my conversations with other law enforcement officers and my own involvement in other investigations into Treasury check fraud, I know that Treasury checks are often stolen from the mail or from mail sorting facilities in batches.

⁴ As of the date of this affidavit, I have not yet been able to contact the victim payees on these 16 checks.

Based on these facts, I believe the U.S. Treasury checks deposited into CULPEPPER's accounts were stolen from the U.S. Mail.⁵

VI. CONCLUSION

30. Based on the foregoing facts, there is probable cause to believe that CULPEPPER has committed a violation of Title 18, United States Code, Sections 1344(2) (Bank Fraud).



Ronald Barnes, Special Agent
Treasury Inspector General for
Tax Administration

Subscribed to and sworn before me
this 27th day of September, 2018



HONORABLE FREDERICK MUMM
UNITED STATES MAGISTRATE JUDGE

⁵ I am still investigating who stole these batches of U.S. Treasury checks.